IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATE: 30-08-2007

CORAM

THE HONOURABLE MR.JUSTICE M.JAICHANDREN

W.P.No.50349 of 2006
and
M.P.No.1 of 2006

Tvl.Lipi Marketing (P) Ltd.,
rep by its Director
Sheeba Verghese .. Petitioner

Versus

1.The Commercial Tax Officer,
Chepauk Assessment Circle,
Chennai-600 001.

2.The Deputy Commissioner (Commercial),
Taxes (East)Division, 3rd Floor,
P.A.P.J.M. Building, Greams Road,
Chennai-600 006. .. Respondents

For Petitioner : Mr.R.Senniappan
For Respondents : Mr.R.Mahadevan
Additional Government Pleader

The writ petition has been filed under Article 226 of the Constitution of India praying for issuance of writ of certiorari calling for the records on the files of the 2nd respondent in Rc.No.7257/06, dated 25.10.2006 and quash the same as being invalid, illegal and contrary to the principle laid down by this Court.

ORDER

1. Mr.R.Mahadevan, the learned Additional Government Pleader takes notice for the respondents.

2. With the consent of the learned counsels appearing on either side, the writ petition itself is taken up for final disposal.

3.Heard the learned counsel for the petitioner as well as the learned counsel for the respondents.

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4.The learned counsel for the petitioner submitted that it would suffice if the petitioner is permitted to file an appeal before the statutory appellate authority, as per Section 31 of The Tamil Nadu General Sales Tax Act, 1959, challenging the order of the first respondent, made in TNGST.0661644/03-04, dated 31.08.2005.

5.The learned counsel appearing on behalf of the respondent has no objection for such order being passed by this Court.

6. In such circumstances, the petitioner is permitted to file an appeal before the statutory appellate authority as prayed for within a period of 15 days from the date of receipt of a copy of this order. The writ petition is disposed of accordingly. No costs. Connection M.P.No.1 of 2006 is closed.

ssv

Sd/
Asst. Registrar

/true copy/

Sub Asst.Registrar

To

1.The Commercial Tax Officer,
Chepauk Assessment Circle,
Chennai-600 001.

2.The Deputy Commissioner (Commercial),
Taxes (East)Division, 3rd Floor,
P.A.P.J.M. Building, Greams Road,
Chennai-600 006.

+ One cc to Mr. R. Swnniappan, Advocate sR 54303
+ One cc to Spl Govt Pelader (Taxes) SR 54224
SSV (co)
sg 31/8/07

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